

UNITED STATES BANKRUPTCY COURT  
MIDDLE DISTRICT OF GEORGIA  
ATHENS DIVISION

IN RE:

CHAPTER 13  
CASE NO: 09-31829-JPS

MICHAEL W. SWEET  
BARBARA SWEET  
DEBTORS

MICHAEL W. SWEET  
BARBARA SWEET  
OBJECTING PARTIES

VS.

INTERNAL REVENUE SERVICE  
RESPONDENT

NOTICE

MICHAEL W. SWEET AND BARBARA SWEET HAVE FILED AN OBJECTION TO YOUR CLAIM IN THIS BANKRUPTCY CASE.

**YOUR CLAIM MAY BE REDUCED, MODIFIED OR ELIMINATED. YOU SHOULD READ THESE PAPERS CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY, IF YOU HAVE ONE IN THIS BANKRUPTCY CASE. (IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE.)**

IF YOU DO NOT WANT THE COURT TO ELIMINATE OR CHANGE YOUR CLAIM, THEN YOU OR YOUR ATTORNEY MUST FILE WITH THE COURT A WRITTEN RESPONSE TO THE OBJECTION ON OR BEFORE SEPTEMBER 20, 2010.

IF YOU MAIL YOUR RESPONSE TO THE COURT FOR FILING, YOU MUST MAIL IT EARLY ENOUGH SO THE COURT WILL **RECEIVE** IT ON OR BEFORE THE DATE STATED ABOVE.

ANY RESPONSE MUST ALSO BE MAILED TO THE OBJECTING PARTY AND UPON ALL OTHER PERSONS INDICATED ON THE CERTIFICATE OF SERVICE ATTACHED TO THIS PLEADING.

IF NO OBJECTION IS FILED, THEN THE RELIEF SOUGHT MAY BE GRANTED BY THE COURT WITHOUT A HEARING. IF YOU FILE A RESPONSE OR OBJECTION TO THE DEBTORS' OBJECTION TO CLAIM, THEN THE HEARING DESCRIBED BELOW WILL BE HELD, AND YOU AND/OR YOUR ATTORNEY MUST ATTEND THE HEARING ON THE DEBTORS' OBJECTION TO CLAIM AND YOUR OBJECTION. **YOU MUST BOTH FILE AN OBJECTION AND ATTEND THE HEARING ON THE DEBTORS' OBJECTION TO CLAIM IF YOU WISH TO BE HEARD ON THIS MATTER.**

IF YOU FILE A TIMELY RESPONSE OR OBJECTION, THE HEARING ON THE DEBTORS' OBJECTION TO CLAIM AND ANY OBJECTIONS TO SAME SHALL BE HEARD ON OCTOBER 6, 2010 AT 1:30 P.M. IN U.S. COURTROOM-ATHENS, U.S. POST OFFICE BUILDING, 115 E. HANCOCK AVENUE, ATHENS, GA 30601.

ANY OBJECTION/RESPONSE MUST ALSO BE TRANSMITTED TO THE DEBTOR(S), THE UNDERSIGNED ATTORNEY FOR THE DEBTOR(S) AND THE CASE TRUSTEE.

IF YOU OR YOUR ATTORNEY DO NOT TAKE THESE STEPS, THE COURT MAY DECIDE THAT YOU DO NOT OPPOSE THE OBJECTION TO YOUR CLAIM AND ENTER AN ORDER SUSTAINING THE OBJECTION WITHOUT FURTHER NOTICE OR HEARING.

DATED: 8/20/2010

/S/ CHRIS R. MORGAN  
CHRIS R. MORGAN  
ATTORNEY FOR DEBTORS  
STATE BAR NO: 522102  
1090-C FOUNDERS BLVD  
ATHENS, GA 30606  
(706)548-7070

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE MIDDLE DISTRICT OF GEORGIA  
ATHENS DIVISION

IN RE:

Chapter 13

Case No: 09-31829-JPS

Michael W. Sweet  
Barbara Sweet  
Debtors

Michael W. Sweet  
Barbara Sweet  
Objecting Parties

vs.

Internal Revenue Service  
Respondent

OBJECTION TO CLAIM

NOW COME the Debtors in the above-referenced action and  
objects to the following claims:

Claim filed on behalf of the Internal Revenue Service in the  
amount of \$76,926.17, which is designated as Claim #4 by the Court.

The basis of Debtors' objection is as follows:

1.

On or about December 4, 2009, the IRS filed a proof of claim in  
the amount of \$76,926.17, which has been designated as claim number 4  
by the Court.

2.

Said claim filed by the Internal Revenue Service includes estimated amounts for tax periods 06/30/2006, 09/30/2006, 12/31/2006, 06/30/2007, and 09/30/2007 labeled as “WT-FICA.”

3.

The total amount claimed for the above-referenced tax periods is \$19,819.41 and includes \$3079.25 in accrued interest. This amount is designated in the proof of claim as unsecured priority debt.

4.

These estimated amounts labeled as “WT-FICA” in the proof of claim of the Internal Revenue Service are presumably for withholding tax related to employee payroll for the Mike Sweet Agency.

5.

Debtors do own and operate the Mike Sweet Agency. However, the business had no employees during the above-referenced tax periods and owed no withholding tax.

WHEREFORE, Debtors pray: (a) that a hearing be scheduled on this matter; (b) that the proof of claim filed by the Internal Revenue Service be amended to remove the amount of \$19,819.41 from the unsecured priority total; this representing the sum of the estimated taxes for tax periods 06/30/2006, 09/30/2006, 12/31/2006, 06/30/2007 and

09/30/2007; (c) for such other and further relief as the Court may deem  
just and proper.

/s/ CHRIS R. MORGAN  
CHRIS R. MORGAN  
Attorney for Debtors  
State Bar No: 522102

## CERTIFICATE OF SERVICE

I certify that I have this day served a copy of the above and foregoing Notice and Objection to Claim upon the parties listed below and the Trustee by placing a true and correct copy of the same in the U.S. Mail, properly addressed and with sufficient postage affixed thereon to insure delivery to:

Internal Revenue Service  
- District Director  
P.O. Box 1082  
Atlanta, GA 30370

Tony Coy  
Office of the Chapter 13 Trustee  
P.O. Box 954  
Macon, GA 31202

Internal Revenue Service  
401 West Peachtree Street, NW  
Stop 334-D  
Atlanta, GA 30308-3539

Bernard Snell  
Assistant U.S. Attorney  
Middle District of GA  
P.O. Box U  
Macon, GA 31201

U.S. Attorney General  
Main Justice Building  
10th and Constitution Avn., NW  
Washington, DC 20530

Internal Revenue Service  
Bankruptcy/Insolvency  
P.O. Box 21126  
Philadelphia, PA 19114

Steven Shapiro, Chief - Tax Division  
Civil Trial Section  
Department of Justice  
P.O. Box 14198  
Ben Franklin Station  
Washington, DC 20044

This 20<sup>th</sup> day of August, 2010.

/s/ CHRIS R. MORGAN  
CHRIS R. MORGAN  
Attorney for Debtors  
State Bar No: 522102  
1090-C Founders Blvd  
Athens, GA 30606  
(706)548-7070